

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 59-18

March 31, 1959

SMALL CIGARS WRAPPED IN "RECONSTITUTED TOBACCO," ETC.

Manufacturers of cigars and cigarettes:

Purpose. The purpose of this industry circular is to furnish instructions in respect to the submission of the package design and samples of the product where "reconstituted tobacco," etc., is to be used as a wrapper for rolls of tobacco.

Background. Industry Circular No. 59-4 advised that where "reconstituted tobacco," etc., is to be used as a wrapper for rolls of tobacco, the manufacturer should, prior to marketing of the product, submit a sample of the wrapper material, and of the finished product if available, and other information which may be pertinent to the official determination of the rate of tax applicable. Experience has demonstrated that in order to determine the tax status of such product it is necessary that a sample of the finished product and the proposed package design should be so submitted.

Submission of Samples. Where reconstituted tobacco is to be used as a wrapper for rolls of tobacco, in addition to a sample of the wrapper material and other information called for in Industry Circular No. 59-4, the manufacturer should submit, prior to marketing of the product, a sample of the finished product, and the proposed design of the package. Samples and information should be submitted to the Director, Alcohol and Tobacco Tax Division, Washington 25, D. C., Attention: Tobacco Tax Branch, for official determination as to the rate of tax applicable to the product.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the Director, Alcohol and Tobacco Tax Division, Washington 25, D. C., Attention: Tobacco Tax Branch.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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